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## What is IRAS?



- IRAS is ...
  - A modernized, web-based, real-time processing system that is integrated to process all taxes
  - It includes registration, return processing, payment processing, taxpayer accounting, revenue accounting, audit, collections, and case management.
  - It also includes a **public facing portal**, that interfaces with other state agencies, and allows modernized e-file processing

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# What to expect?



- Access to more information online through the publicfacing portal
  - Online file and pay for all taxes
  - Account Balance & Transaction Information
  - Online Access to Correspondence (e.g., Bills, Requests, TANs)
  - Delegation to Tax Preparers
  - Service Requests
  - Reprint Licenses Immediately
  - Online Payment Plans



# What taxes & functions are effective?



#### **IRAS & Portal Go Live Dates**

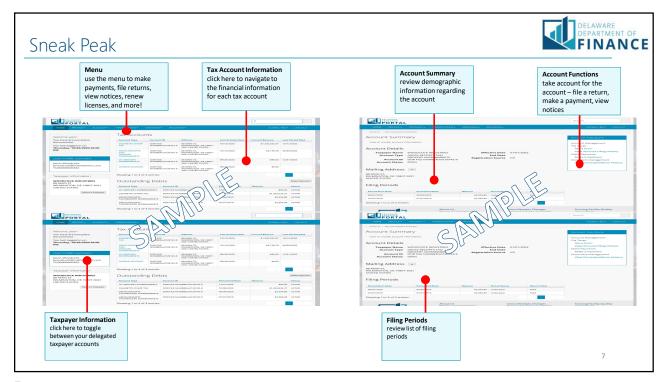
- Internal IRAS Processing November 2020
- Portal Registration December 2020
  - Create a portal user id & password, and associate your tax accounts
  - Delegate to third parties (e.g., tax practitioners, internal A/R or A/P personnel, etc.)
- Portal File, Pay, and more January 2021
  - · Begin filing returns
  - Begin payment returns
  - Begin renewing licenses
  - Begin service requests (help tickets)
  - Begin viewing correspondence online
- Bulk Filing Withholding Reconciliation December 2021

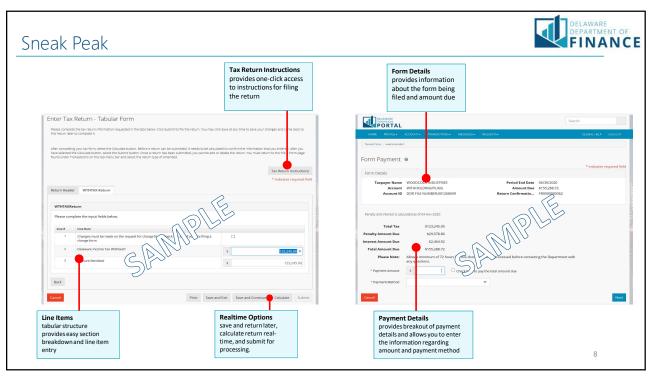
## **Which Tax Types?**

- Business Related Taxes
  - Business licenses
  - · Gross receipts
  - Commodities Tax
- Trust Fund Taxes
  - Withholding Tax
  - Use Tax on Leases of Tangible Personal Property
  - Realty Transfer Tax
  - Public Accommodation Tax
  - Public Utilities Tax
  - E-911 Surcharge
  - Manufactured Home Trust Fund Payments

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# More info...



## **Portal Help**

- Portal PIN Letters will include 'Getting Started' instructions
- Help guides will be available online under the FAQ for the new Portal
- Internal dedicated support team

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# **Updates**



# **E-FILING MANDATE – TECHNICAL INFORMATION MEMO 2020-03**

- Applicable to most business taxes in the first release
  - Withholding returns filed 1/8<sup>th</sup> monthly and monthly (WTH-TAX)
    - Gross receipts tax returns filed monthly and quarterly
    - Public Utility tax returns filed monthly and quarterly (GRT-PUB)
    - Telecommunications returns filed monthly and quarterly (ERS-TEL, ERS-PPW)
    - Alcohol excise tax returns (ALC-MAN, ALC-TAX)
    - Other Tobacco Products excise tax returns (GRT-TPT)
    - Manufactured Home Trust Fund returns (MHR- TAX, MHF- DTR)
    - Nursing Facility Quality Assessment returns (NHF-TAX)
    - Business License Application (CRA-REG)
    - Business License Renewal (LIC REN)
    - Withholding Agent Application (CRA-REG)

# **Updates**



#### **E-FILING MANDATE – TECHNICAL INFORMATION MEMO 2020-03**

- E-Filing Mandate does not apply to the following:
  - Withholding returns required to be filed quarterly (WTH-TAX)
  - Manufactured Home Trust Fund (MHR- TAX, MHR- DTR)
  - Annual Withholding Reconciliation Form (WTH-REC)
  - Amended Wholesalers Dealers Report of Other Tobacco Products (TPT-AMD)
  - Application for Reduction of Public Utilities Tax (PUT-EXM)
  - Affiliated Finance Company Business License Application/Renewal (LIC-AFF)
- We encourage all taxpayers to file online if at all possible

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# What taxes are in Releases 2 & 3?



#### Release 2 - Fall 2022

- Personal Income Tax
- Estate Tax

#### Release 3 - Fall 2023

- Corporate Income Tax
- Pass-Through Entities
- Headquarters Management Corporations

# Questions



# **New Portal URL:**

https://tax.delaware.gov



https://revenue.delaware.gov/info/modernization/

